

UK Center

STATE OF KANSAS
ELKHART CEMETERY DISTRICT
2021

THE GOVERNING BODY OF THE ELKHART CEMETERY DISTRICT WILL MEET ON THE 20TH DAY OF AUGUST, 2020
AT 5:00 PM AT 644 MORTON STREET FOR THE PURPOSE OF HEARING AND ANSWERING
OBJECTIONS OF TAXPAYERS RELATING TO THE PROPOSED USE OF ALL FUNDS AND THE AMOUNT OF TAX TO BE LEVIED.
A FULL AND COMPLETE LIST OF THE TAXPAYERS WHOSE NAMES ARE ON THE ROLL OF THE DISTRICT AND WILL BE AVAILABLE

BUDGET SUMMARY

| FUND | 2019 | | 2020 | | PROPOSED BUDGET 2021 | | | EST TAX RATE* |
|--------------------------------------|--------------------------------------|------------------------|---|------------------------|----------------------|---------------------------------------|------|---------------------|
| | PRIOR YEAR ACTUAL EXPENDITURES | ACTUAL TAX RATE* | CURRENT YEAR ESTIMATE OF EXPENDITURES | ACTUAL TAX RATE* | EXPENDITURES | AMOUNT OF 2020 TAX TO BE LEVIED | | |
| GENERAL | 80,254 | 3.64 | 117,500 | 3.68 | 135,685 | 69,589 | 3.55 | |
| SPECIAL BENEFITS | 7,983 | 0.34 | 8,100 | 0.32 | 8,500 | 7,817 | 0.45 | |
| | | | | | | | | |
| | | | | | | | | |
| TOTAL | 88,237 | 3.98 | 125,600 | 4.00 | 144,185 | XXXXXXX | 4.00 | |
| TOTAL TAX LEVIED | 84,330 | | 89,853 | | 67,196 | | | |
| ASSESSED VALUATION | 21,169,709 | | 21,873,095 | | 16,779,934 | | | |
| | | | | | | | | |
| TOTAL | 21,169,709 | | 21,873,095 | | 16,779,934 | | | |
| OUTSTANDING INDEBTEDNESS, JANUARY 1, | | | | | | | | |
| | 2019 | | 2020 | | | | | |
| G.O. BONDS | NONE | | NONE | | NONE | | | |
| | | | | | | | | |

Charles DeWitt
CLERK

CERTIFICATE

TO THE CLERK OF: MORTON COUNTY, STATE OF KANSAS
WE, THE UNDERSIGNED, DULY ELECTED, QUALIFIED AND ACTING OFFICERS OF
ELKHART CEMETERY DISTRICT

CERTIFY THAT: (1) THE HEARING MENTIONED IN THE ATTACHED PUBLICATION WAS HELD; (2) AFTER THE BUDGET HEARING THIS BUDGET WAS DULY APPROVED AND ADOPTED AS THE MAXIMUM EXPENDITURE FOR THE VARIOUS FUNDS FOR THE YEAR 2021; AND (3) THE AMOUNT(S) OF 2020 TAX TO BE LEVIED ARE WITHIN STATUTORY LIMITATIONS FOR THE 2021 BUDGET.

| | | | 2021 ADOPTED BUDGET | | COUNTY CLERK'S USE ONLY |
|--|-----------|-------------|---------------------|---------------------------------------|----------------------------|
| TABLE OF CONTENTS: | | PAGE NO. | EXPENDITURES | AMOUNT OF 2020 TAX TO BE LEVIED | |
| COMPUTATION TO DETERMINE LIMIT FOR 2021 BUDGET | | 2 | | | |
| ALLOCATION OF MVT, RVT, 16/20 | | 3 | | | |
| STATEMENT OF INDEBTEDNESS | | NONE | | | |
| STATEMENT OF CONDITIONAL LEASE, ECT. | | NONE | | | |
| GENERAL | 15-1015 | 4 | 135,685 | 59,569 | |
| SPECIAL BENEFITS | 12-16-102 | 5 | 8,500 | 7,617 | |
| | | | | | |
| | | | | | |
| | | | | | |
| TOTALS | | | 144,185 | 67,186 | |
| PUBLICATION | | | | | |
| FINAL ASSESSED VALUATION | | | | | |

STATE USE ONLY
RECEIVED _____
REVIEWED BY _____
FOLLOW UP: YES _____ NO _____

ASSISTED BY:

HAY - RICE & ASSOCIATES, CHARTERED

P O BOX 2707

LIBERAL KS 67905-2707

Bill Bawn
James D. Lawell
Glenis Bookstaver
GOVERNING BODY

ATTEST: 8-25, 2020

Anna Shores
COUNTY CLERK



2021

COMPUTATION TO DETERMINE LIMIT FOR 2019BASE LEVY

| | |
|--|--------|
| 1. TOTAL TAX LEVY AMOUNT IN 2020 BUDGET (FROM 2020 BUDGET-CERTIFICATE PAGE) | 89,853 |
| 2. LESS: TAX LEVIES ON BEHALF OF ANOTHER POLITICAL OR GOVERNMENTAL SUBDIVISION | |
| 2020 LIBRARY LEVY (FROM 2020 BUDGET-CERTIFICATE PAGE) | |
| 2020 RECREATION COMMISSION LEVY (FROM 2020 BUDGET-CERTIFICATE PAGE) | |
| 2020 OTHER GOVERNMENTAL UNITY LEVY (FROM 2020 BUDGET-CERTIFICATE PAGE) | 0 |
| 3. NET TAX LEVY (BASE) | 89,853 |

PERCENTAGE ADJUSTMENTS

| | | |
|---|-----------|------------|
| 4. CPI ADJUSTMENT (LINE 4 PERCENTAGE MULTIPLIED BY LINE 3) | 1.80% | 1,617 |
| 5. VALUE OF NEW IMPROVEMENTS (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT) | | 5,733 |
| 6. 2020 PERSONAL PROPERTY VALUATION (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT) | 2,078,365 | |
| 2019 PERSONAL PROPERTY VALUATION (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT) | 7,355,061 | |
| INCREASE IN TOTAL PERSONAL PROPERTY VALUATIONS | | 0 |
| 7. REAL PROPERTY ADDED TO JURISDICTION (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT) | | 0 |
| 8. REAL PROPERTY WHICH HAS CHANGED IN USE (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT) | | 0 |
| 9. EXPIRATION OF PROPERTY TAX ABATEMENT (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT) | | 0 |
| 10. TOTAL ASSESSED VALUE OF ADJUSTMENTS | | 5,733 |
| 11. TOTAL ASSESSED VALUATION JUNE 15, 2020 (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT) | | 16,779,934 |
| 12. ADJUSTMENT PERCENTAGE (LINE 10 DIVIDED BY LINE 11) | | 0.03% |
| 13. DOLLAR VALUE OF ADJUSTMENTS (LINE 3 MULTIPLIED BY LINE 12 PERCENTAGE) | | 31 |
| 14. TOTAL PERCENTAGE ADJUSTMENTS | | 1,648 |

INCREASED TAX REVENUE ADJUSTMENT

| | | |
|--|-------|---|
| 15. PROPERTY TAX REVENUES SPENT ON DEBT SERVICE IN 2021 BUDGET (FROM 2020 BUDGET-CERTIFICATE PAGE) | 0 | |
| LESS: PROPERTY TAX REVENUES SPENT ON DEBT SERVICE IN 2020 BUDGET (FROM 2020 BUDGET-CERTIFICATE PAGE) | 0 | |
| DIFFERENCE | | 0 |
| 16. PROPERTY TAX REVENUE SPENT ON PUBLIC BUILDING COMMISSION AND LEASE PAYMENTS IN 2020 BUDGET | 0 | |
| LESS: PROPERTY TAX REVENUES SPENT PUBLIC BUILDING COMMISSION AND LEASE PAYMENTS IN 2019 BUDGET | 0 | |
| DIFFERENCE | | 0 |
| 17. PROPERTY TAX REVENUES SPENT ON SPECIAL ASSESSMENTS IN 2021 BUDGET | | 0 |
| 18. PROPERTY TAX REVENUES SPENT ON COURT JUDGEMENTS OR SETTLEMENTS AND ASSOCIATED LEGAL COSTS IN 2021 BUDGET | | 0 |
| 19. PROPERTY TAX REVENUES SPENT ON FEDERAL OR STATE MANDATES AND LOSS OF FUNDING FROM FEDERAL SOURCES | | 0 |
| 20. PROPERTY TAX REVENUES SPENT ON EXPENSES RELATED TO DISASTERS OR FEDERAL EMERGENCY IN 2021 BUDGET | | 0 |
| 21. LAW ENFORCEMENT EXPENSE-2021 BUDGET | | 0 |
| LAW ENFORCEMENT EXPENSE-2020 BUDGET | 0 | |
| CPI ADJUSTMENT | 2.10% | 0 |
| LAW ENFORCEMENT EXPENSES-2020 BUDGET (INDEXED BY CPI) | | 0 |
| INCREASED LAW ENFORCEMENT EXPENSE IN 2021 BUDGET | | 0 |
| 22. FIRE PROTECTION EXPENSE-2021 BUDGET | | 0 |
| FIRE PROTECTION EXPENSE-2020 BUDGET | 0 | |
| CPI ADJUSTMENT | 2.10% | 0 |
| FIRE PROTECTION EXPENSES-2020 BUDGET (INDEXED BY CPI) | | 0 |
| INCREASED FIRE PROTECTION EXPENSE IN 2021 BUDGET | | 0 |
| 23. EMERGENCY MEDICAL EXPENSE-2021 BUDGET | | 0 |
| EMERGENCY MEDICAL EXPENSE-2020 BUDGET | 0 | |
| CPI ADJUSTMENT | 2.10% | 0 |
| EMERGENCY MEDICAL EXPENSES-2020 BUDGET (INDEXED BY CPI) | | 0 |
| INCREASED EMERGENCY MEDICAL EXPENSE IN 2021 BUDGET | | 0 |
| TOTAL INCREASED TAX REVENUE ADJUSTMENTS | | 0 |

LEVY ON BEHALF OF ANOTHER POLITICAL OR GOVERNMENT SUBDIVISION

| | |
|---|--------|
| 24. LIBRARY LEVY 2021 BUDGET | 0 |
| RECREATION COMMISSION LEVY 2021 BUDGET | |
| OTHER GOVERNMENTAL LEVY 2021 BUDGET | |
| 25. TOTAL LEVIES ON BEHALF OF ANOTHER POLITICAL OR GOVERNMENTAL SUBDIVISION | 0 |
| 26. TOTAL COMPUTED TAX LEVY | 91,501 |

ALLOCATION OF MVT, RVT & 16/20M VEHICLE TAX

| 2020 BUDGETED FUNDS | | TAX LEVY AMT IN | ALLOCATION FOR YEAR 2021 | | |
|---------------------|-------|-----------------|--------------------------|-----|------------|
| | | 2020 | MVT | RVT | 16/20 VEH. |
| GENERAL | | 82,667 | 8,581 | 116 | 247 |
| SPECIAL BENEFITS | | 7,186 | 746 | 10 | 22 |
| | | | | | |
| | TOTAL | 89,853 | 9,327 | 126 | 269 |

| | | | | |
|--|------------|------------|---------------|--|
| | 0.10380 | | | |
| | MVT FACTOR | 0.00140 | | |
| | | RVT FACTOR | 0.00299 | |
| | | | 16/20M FACTOR | |

NOTE: DO NOT ALLOCATE TO NEW, DISCONTINUED, OR ANY FUNDS THAT DID NOT HAVE A TAX LEVY IN 2020.

ADOPTED BUDGET

| GENERAL FUND | PRIOR YEAR ACTUAL 2019 | CURRENT YEAR ESTIMATE 2020 | PROPOSED BUDGET YEAR 2021 |
|---|---------------------------|-------------------------------|------------------------------|
| UNENCUMBERED CASH BALANCE JANUARY 1 | 65,899 | 78,915 | 57,069 |
| COUNTY TREASURER BALANCE JANUARY 1 | | | XXXXXXXXXXXXXXXXXX |
| RECEIPTS: | | | |
| AD VALOREM TAX | 75,201 | 78,205 | XXXXXXXXXXXXXXXXXX |
| DELINQUENT TAX | 1,770 | 886 | 1,302 |
| MOTOR VEHICLE TAX | 8,515 | 8,935 | 8,944 |
| GRAVE OPENINGS/LOT SALES | 7,345 | 7,628 | 8,801 |
| INTEREST ON IDLE FUNDS | 199 | | |
| MISCELLANEOUS | 240 | | |
| DOES MISCELLANEOUS EXCEED 10% OF TOTAL REC | | | |
| TOTAL RECEIPTS | 93,270 | 95,654 | 19,047 |
| RESOURCES AVAILABLE | 159,169 | 174,569 | 76,116 |
| EXPENDITURES: | | | |
| PERSONAL SERVICES | 34,782 | 45,000 | 55,000 |
| CONTRACTUAL | 30,087 | 45,000 | 50,000 |
| COMMODITIES | 3,260 | 7,500 | 20,000 |
| CAPITAL OUTLAY | 12,125 | 20,000 | 10,685 |
| DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXP | | | |
| TOTAL EXPENDITURES | 80,254 | 117,500 | 135,685 |
| UNENCUMBERED CASH BALANCE DECEMBER 31 | 78,915 | 57,069 | XXXXXXXXXXXXXXXXXX |
| NON-APPROPRIATED BALANCE | | | |
| TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE | | | 135,685 |
| TAX REQUIRED | | | 59,569 |
| DELINQUENCY COMPUTATION | | | |
| AMOUNT OF 2020 AD VALOREM TAX | | | 59,569 |

| | | | |
|--------------------------|---------|---------|---------|
| BUDGET AUTHORITY | 133,000 | 142,000 | 135,685 |
| BUDGET LAW VIOLATION | NO | NO | NO |
| CASH BASIS LAW VIOLATION | NO | NO | NO |

STATE OF KANSAS
ELKHART CEMETERY DISTRICT
2021

ADOPTED BUDGET

| ELKHART CEMETERY SPECIAL BENEFITS | PRIOR YEAR ACTUAL 2019 | CURRENT YEAR ESTIMATE 2020 | PROPOSED BUDGET YEAR 2021 |
|---|---------------------------|-------------------------------|------------------------------|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | 0 | 0 | 0 |
| RECEIPTS: | | | |
| AD VALOREM TAX | 6,951 | 7,201 | XXXXXXXXXXXXXXXXXX |
| DELINQUENT TAX | 173 | 106 | 103 |
| MOTOR VEHICLE TAX | 859 | 793 | 780 |
| DOES MISCELLANEOUS EXCEED 10% OF TOTAL REC | | | |
| TOTAL RECEIPTS | 7,983 | 8,100 | 883 |
| TOTAL RESOURCES AVAILABLE | 7,983 | 8,100 | 883 |
| EXPENDITURES: | | | |
| EMPLOYEE BENEFITS | 7,983 | 8,100 | 8,500 |
| DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXP | | | |
| TOTAL EXPENDITURES | 7,983 | 8,100 | 8,500 |
| UNENCUMBERED CASH BALANCE DECEMBER 31 | 0 | 0 | |
| NON APPROPRIATED BALANCE | | | |
| TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE | | | 8,500 |
| TAX REQUIRED | | | 7,617 |
| DELIQUENCY COMPUTATION | | | |
| AMOUNT OF 2020 AD VALOREM TAX | | | 7,617 |

| | | | |
|--------------------------|-------|-------|-------|
| BUDGET AUTHORITY | 8,000 | 8,000 | 8,500 |
| BUDGET LAW VIOLATION | NO | NO | NO |
| CASH BASIS LAW VIOLATION | NO | NO | NO |

NOTICE OF BUDGET HEARING

THE GOVERNING BODY OF THE ELKHART CEMETERY DISTRICT WILL MEET ON THE 20TH DAY OF AUGUST, 2020
AT 5:00 PM AT 644 MORTON STREET FOR THE PURPOSE OF HEARING AND ANSWERING
OBJECTIONS OF TAXPAYERS RELATING TO THE PROPOSED USE OF ALL FUNDS AND THE AMOUNT OF TAX TO BE LEVIED.

DETAILED BUDGET INFORMATION IS AVAILABLE AT THE MORTON COUNTY COURTHOUSE AND WILL BE AVAILABLE
AT THIS HEARING.

BUDGET SUMMARY

PROPOSED BUDGET 2021 EXPENDITURES AND THE AMOUNT OF 2020 TAX TO BE LEVIED ESTABLISH THE
MAXIMUM LIMITS OF THE 2021 BUDGET. ESTIMATED TAX RATE* IS SUBJECT TO CHANGE DEPENDING
ON FINAL ASSESSED VALUATION.

| FUND | 2019 | | 2020 | | PROPOSED BUDGET 2021 | | |
|---------------------------------------|--------------------------------------|------------------------|---|------------------------|----------------------|---------------------------------------|---------------------|
| | PRIOR YEAR ACTUAL EXPENDITURES | ACTUAL TAX RATE* | CURRENT YEAR ESTIMATE OF EXPENDITURES | ACTUAL TAX RATE* | EXPENDITURES | AMOUNT OF 2020 TAX TO BE LEVIED | EST TAX RATE* |
| GENERAL | 80,254 | 3.64 | 117,500 | 3.68 | 135,685 | 59,569 | 3.55 |
| SPECIAL BENEFITS | 7,983 | 0.34 | 8,100 | 0.32 | 8,500 | 7,617 | 0.45 |
| | | | | | | | |
| TOTAL | 88,237 | 3.98 | 125,600 | 4.00 | 144,185 | XXXXXXXXXXXXXX | 4.00 |
| TOTAL TAX LEVIED | 84,330 | | 89,853 | | 67,186 | | |
| ASSESSED VALUATION | 21,199,709 | | 21,873,095 | | 16,779,934 | | |
| | | | | | | | |
| TOTAL | 21,199,709 | | 21,873,095 | | 16,779,934 | | |
| | | | | | | | |
| OUTSTANDING INDEBTEDNESS, JANUARY, 1, | | | | | | | |
| | 2018 | | 2019 | | 2020 | | |
| G.O. BONDS | NONE | | NONE | | NONE | | |
| | | | | | | | |

*TAX RATES ARE EXPRESSED IN MILLS.

CLERK